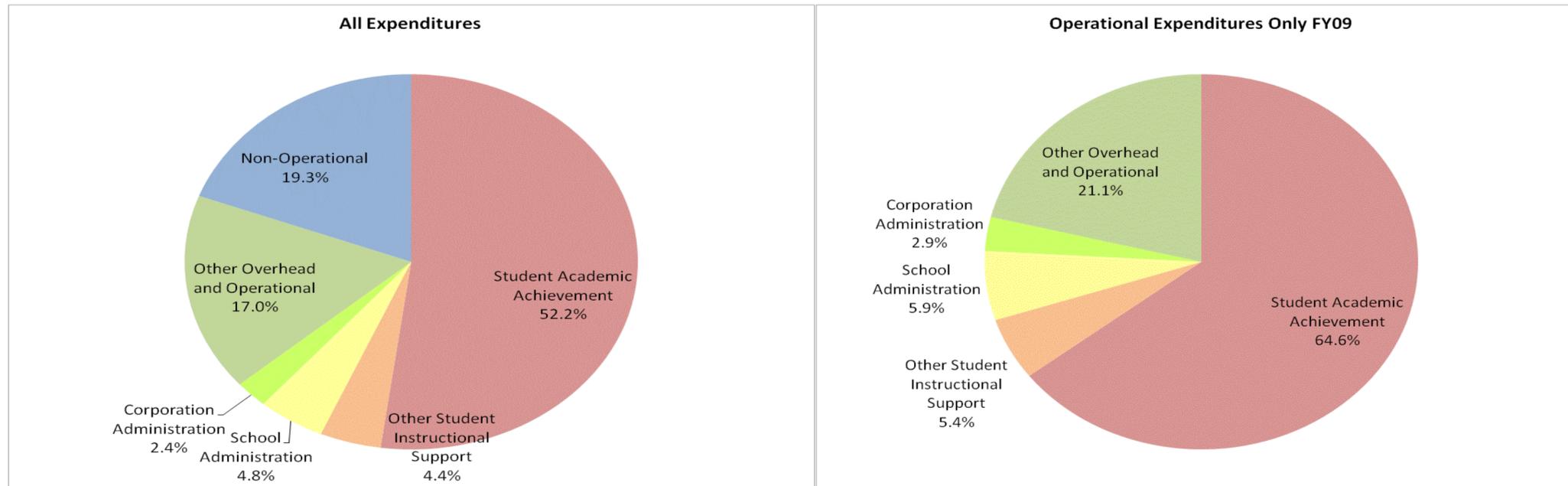


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Whitko Community School Corp (4455)**

Whitko Community School Corp (4455)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$7,870,837	57.0%	\$8,575,610	43.9%	\$9,480,101	46.4%	\$10,761,740	52.2%
Student Instructional Support	\$1,120,964	8.1%	\$1,680,639	8.6%	\$1,910,755	9.4%	\$1,888,454	9.2%
Overhead and Operational	\$3,201,868	23.2%	\$4,095,944	21.0%	\$4,468,402	21.9%	\$4,002,388	19.4%
Nonoperational	\$1,607,078	11.6%	\$5,198,472	26.6%	\$4,550,876	22.3%	\$3,977,951	19.3%
<b>Grand Total</b>	<b>\$13,800,748</b>		<b>\$19,550,665</b>		<b>\$20,410,135</b>	<b>6%</b>	<b>\$20,630,533</b>	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	65.2%	52.5%	55.8%	61.3%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Whitko Community School Corp (4455)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$20,738	\$40,401	\$0		-100%	-100%
	11100 Regular Programs; Elementary	\$2,252,159	\$1,959,897	\$2,431,729	\$3,533,116	57%	80%	45%
	11200 Regular Programs; Middle/Junior High	\$1,205,986	\$1,371,274	\$1,835,129	\$2,448,861	103%	79%	33%
	11300 Regular Programs; High School	\$1,276,761	\$1,431,920	\$1,790,649	\$2,474,567	94%	73%	38%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$13,624	\$55,427	\$56,411		314%	2%
	11410 Vocational Education; Agriculture A	\$58,204	\$29,744	\$41,641	\$62,340	7%	110%	50%
	11450 Vocational Education; Consumer and Homemaking	\$35,101	\$40,951	\$64,886	\$45,272	29%	11%	-30%
	11470 Vocational Education; Business Education	\$45,687	\$52,958	\$62,377	\$80,781	77%	53%	30%
	11510 Vocational Education; Cooperative Education	\$44,191	\$28,976	\$40,136	\$53,958	22%	86%	34%
	11590 Other Vocational Education Programs	\$2,407	\$723	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$14,534	\$15,836	\$30,850	\$30,330	109%	92%	-2%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$750	\$769	\$277		-63%	-64%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$12,591	\$17,411	\$23,241		85%	33%
	12340 Physical Impairment; Hearing Impairment	\$0	\$482	\$0	\$0		-100%	
	12350 Physical Impairment; Homebound	\$985	\$1,200	\$4,674	\$1,288	31%	7%	-72%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$8,285	\$21,763	\$10,537		27%	-52%
	12610 Learning Disability	\$441,083	\$642,555	\$816,430	\$1,024,738	132%	59%	26%
	12810 Special Education Preschool	\$0	\$47,724	\$48,923	\$72,863		53%	49%
	12900 Other Special Programs	\$0	\$58,765	\$28,577	\$54,609		-7%	91%
	14100 Summer School Programs; Elementary	\$2,752	\$1,987	\$2,747	\$19,517	> 500%	> 500%	> 500%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$8,817	\$4,134	\$10,828		23%	162%
	14300 Summer School Programs; High School	\$54,127	\$31,783	\$37,620	\$45,504	-16%	43%	21%
	15100 Enrichment Programs; Non-Credit	\$1,849	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$38,178	\$22,513	\$21,914	\$23,306	-39%	4%	6%
	16200 Preventive Remediation	\$4,093	\$14,013	\$40,082	\$17,337	324%	24%	-57%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$10,155	\$3,665	\$0	\$0	-100%	-100%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$185,648	\$23,620	\$55,844	\$41,278	-78%	75%	-26%
	22110 Improvement of Instruction; Service Area Direction	\$54,933	\$14,796	\$23,078	\$16,171	-71%	9%	-30%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$32,439	\$167,633	\$164,599	\$128,641	297%	-23%	-22%
	22130 Improvement of Instruction; Instructional Staff Training	\$44,911	\$0	\$0	\$0	-100%		
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,956	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$134,531	\$85,238	\$143,075	\$159,918	19%	88%	12%
	22230 Library/Media Services; Audiovisual	\$9,379	\$10,467	\$10,339	\$8,456	-10%	-19%	-18%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$19,264	\$33,688	\$30,719	\$30,603	59%	-9%	0%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$46,334	\$0	\$0	\$0	-100%		
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$139,512	\$235,080	\$166,434	\$286,995	106%	22%	72%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,763	\$2,240	\$0	\$0	-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$310,170	\$352,514	\$190,396	\$0			
<b>Student Academic Achievement Total</b>		<b>\$6,472,091</b>	<b>\$6,747,043</b>	<b>\$8,222,750</b>	<b>\$10,761,740</b>	<b>66%</b>	<b>60%</b>	<b>31%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$120	\$2,906	\$0		-100%	-100%
	21140 Attendance and Social Work Services; Pupil Accounting	\$3,830	\$2,258	\$3,035	\$2,826	-26%	25%	-7%
	21220 Guidance Services; Counseling Services	\$231,378	\$262,249	\$360,734	\$426,708	84%	63%	18%
	21240 Guidance Services; Information Services	\$840	\$7,583	\$6,500	\$6,500	> 500%	-14%	0%
	21290 Guidance Services; Other Guidance Services	\$0	-\$4,790	\$1,129	\$0			-100%
	21310 Health Services; Service Area Direction	\$0	\$0	\$375	\$0			-100%
	21340 Health Services; Nurse Services	\$28,508	\$62,828	\$89,300	\$97,535	242%	55%	9%
	21390 Health Services; Other Health Services	\$2,077	\$21,271	\$39,761	\$39,222	> 500%	84%	-1%
	21420 Psychological Testing	\$0	\$49,241	\$57,301	\$63,873		30%	11%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$46,178	\$74,159	\$88,062	\$98,420	113%	33%	12%
	21810 Special Education Administration; Service Area Direction	\$0	\$103,145	\$152,750	\$164,984		60%	8%
	24100 Office of The Principal	\$585,549	\$700,351	\$827,810	\$988,386	69%	41%	19%
<b>Student Instructional Support Total</b>		<b>\$898,360</b>	<b>\$1,278,416</b>	<b>\$1,629,663</b>	<b>\$1,888,454</b>	<b>110%</b>	<b>48%</b>	<b>16%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$9,000	\$11,150	\$13,577	\$13,697	52%	23%	1%
	23150 Board of Education; Legal Services	\$9,365	\$0	\$1,020	\$1,615	-83%		58%
	23160 Board of Education; Promotion Expenses	\$1,793	\$1,347	\$2,414	\$1,698	-5%	26%	-30%
	23190 Board of Education; Other Governing Body Services	\$14,204	\$15,579	\$23,282	\$10,529	-26%	-32%	-55%
	23210 Executive Administration; Office of The Superintendent	\$243,926	\$283,614	\$263,164	\$336,521	38%	19%	28%
	23230 Executive Administration; Staff Relations and Negotiations	\$229	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$26,998	\$30,093	\$113,109	\$24,301	-10%	-19%	-79%
	25110 Fiscal Services; Office of The Business Manager	\$59,309	\$69,283	\$82,949	\$83,409	41%	20%	1%
	25191 Other Fiscal Services; Refund of Revenue	\$9,203	\$478	\$0	\$2,310	-75%	383%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,013	\$3,092	\$6,161	\$7,152	> 500%	131%	16%
	25740 Personnel Services; Noninstructional Personnel Training	\$2,460	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$3,500	\$4,200	\$4,200	\$4,200	20%	0%	0%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$9,297	\$365			-96%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Whitko Community School Corp (4455)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	25920 Ditch Assessments	\$214	\$376	\$182	\$1,023	379%	172%	461%
	25990 Other Support Services, Central	\$597	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$46,459	\$48,983	\$67,152	\$87,229	88%	78%	30%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$958,926	\$1,195,702	\$1,332,468	\$1,435,830	50%	20%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$34,429	\$2,686	\$3,664	\$9,051	-74%	237%	147%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$137,121	\$267,819	\$314,541	\$423,121	209%	58%	35%
	26499 2007 Account Code - Other	\$0	\$24,802	\$26,536	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$79	\$0	\$0	\$0	-100%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$41,173	\$115,289	\$89,142	\$88,242	114%	-23%	-1%
	27010 Student Transportation; Service Area Direction	\$12,061	\$11,409	\$16,542	\$15,491	28%	36%	-6%
	27100 Student Transportation; Vehicle Operation	\$320,634	\$331,425	\$370,478	\$394,878	23%	19%	7%
	27200 Student Transportation; Monitoring Services	\$0	\$2,034	\$2,766	\$2,642		30%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$179,126	\$283,084	\$394,751	\$345,615	93%	22%	-12%
	27400 Student Transportation; Purchase of School Buses	\$169,731	\$221,103	\$253,636	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$17,763	\$44,825	\$29,343	\$28,626	61%	-36%	-2%
	27900 Student Transportation; Other Student Transportation Services	\$9,288	\$7,255	\$3,426	\$4,940	-47%	-32%	44%
	31100 Food Services Operations; Service Area Direction	\$74,670	\$95,066	\$118,872	\$124,954	67%	31%	5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$162,499	\$212,302	\$208,305	\$227,388	40%	7%	9%
	31400 Food Services Operations; Food Purchases	\$255,002	\$310,330	\$350,278	\$325,995	28%	5%	-7%
	31900 Other Food Services	\$4,403	\$848	\$982	\$1,566	-64%	85%	59%
<b>Overhead and Operational Total</b>		<b>\$2,805,173</b>	<b>\$3,594,175</b>	<b>\$4,102,236</b>	<b>\$4,002,388</b>	<b>43%</b>	<b>11%</b>	<b>-2%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$0	\$9,603	\$19,160	\$0		-100%	-100%
	33400 Athletic Coaches	\$149,208	\$131,476	\$150,447	\$202,897	36%	54%	35%
	33910 High School Band Uniforms	\$30,500	\$0	\$0	\$35	-100%		
	33930 Latch Key Kid Program	\$278	\$0	\$0	\$0	-100%		
	33950 Step Ahead	\$22,970	\$743	\$586	\$1,782	-92%	140%	204%
	43000 Facilities Acquisition and Construction; Professional Services	\$15,142	\$172,998	\$32,525	\$28,692	89%	-83%	-12%
	45100 Building Acquisition, Construction and Improvements	\$192,526	\$2,308,584	\$784,268	\$734,285	281%	-68%	-6%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$495,669	\$0	\$0		-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$3,846	\$3,274	\$3,175		-17%	-3%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$64,069	\$48,274	\$121,170	\$23,557	-63%	-51%	-81%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$164,689	\$383,332	\$334,548	\$314,177	91%	-18%	-6%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$48,687	\$11,734	\$79,080	\$39,712	-18%	238%	-50%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$95,269	\$95,269	\$95,269		0%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$57,085	\$71,788	\$100,886	\$95,119	67%	32%	-6%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$695,991	\$1,338,255	\$2,797,414	\$2,439,151	250%	82%	-13%
	54200 Common School Fund; Principal	\$124,500	\$83,000	\$0	\$0	-100%	-100%	
	60700 Nonprogramed Charges; Scholarships	\$100	\$100	\$0	\$100	0%	0%	
<b>Nonoperational Total</b>		<b>\$1,565,745</b>	<b>\$5,154,673</b>	<b>\$4,518,628</b>	<b>\$3,977,951</b>	<b>154%</b>	<b>-23%</b>	<b>-12%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$82,410	\$53,435	\$37,033	\$0			
	26492 2007 Account Code - Social Security	\$622,511	\$654,233	\$328,263	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$29,975	\$44,564	\$27,842	\$0			
	26494 2007 Account Code - Group Insurance	\$1,274,963	\$1,932,450	\$1,534,340	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$211	\$12,807	\$7,380	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$49,309	\$78,870	\$2,000	\$0			
<b>Prorated By Fund Total</b>		<b>\$2,059,379</b>	<b>\$2,776,359</b>	<b>\$1,936,858</b>	<b>\$0</b>			